

[35] A method of forming a semiconductor device provides a gate electrode on a substrate and forms a polysilicon reoxidation layer over the substrate and the gate electrode. A nitride layer is deposited over the polysilicon reoxidation layer and anisotropically etched. The etching stops on the polysilicon reoxidation layer, with nitride offset spacers being formed on the gate electrode. The use of the polysilicon reoxidation layer as an etch stop layer prevents the gouging of the silicon substrate underneath the nitride layer, while allowing the offset spacers to be formed.